



4312-52

## **DEPARTMENT OF THE INTERIOR**

### **National Park Service**

**[NPS-WASO-CR-HPS-NPS0027440; PPWOCRADP1, PRN00HP12.CS0000, XXXP104214; OMB Control Number 1024-0009]**

### **Agency Information Collection Activities; Historic Preservation**

#### **Certification Application**

**AGENCY:** National Park Service, Interior.

**ACTION:** Notice of Information Collection; request for comment.

**SUMMARY:** In accordance with the Paperwork Reduction Act of 1995, we, the National Park Service (NPS) are proposing to renew an information collection.

**DATES:** Interested persons are invited to submit comments on or before [INSERT DATE 60 DAYS AFTER DATE OF PUBLICATION IN THE *FEDERAL REGISTER*].

**ADDRESSES:** Send your comments on this information collection request (ICR) by mail to Phadrea Ponds, Acting NPS Information Collection Clearance Officer, 1201 Oakridge Drive Fort Collins, CO 80525; or by email at [phadrea\\_ponds@nps.gov](mailto:phadrea_ponds@nps.gov); or by telephone at 970-267-7231. Please reference OMB Control Number 1024-0009 in the subject line of your comments.

**FOR FURTHER INFORMATION CONTACT:** To request additional information about this ICR by mail, contact Brian Goeken, Chief, Technical Preservation Services, 1849 C St. NW Room 2255, Washington, DC 20240; or by email at [brian\\_goeken@nps.gov](mailto:brian_goeken@nps.gov); or by telephone at 202-354-2033. Please reference OMB Control Number 1024-0009 in the subject line of your comments.

**SUPPLEMENTARY INFORMATION:** In accordance with the Paperwork Reduction Act of 1995, we provide the general public and other Federal agencies with an opportunity to comment on new, proposed, revised, and continuing collections of information. This helps us assess the impact of our information collection requirements and minimize the public's reporting burden. It also helps the public understand our information collection requirements and provide the requested data in the desired format.

We are soliciting comments on the proposed ICR that is described below. We are especially interested in public comment addressing the following issues: (1) is the collection necessary to the proper functions of the NPS; (2) will this information be processed and used in a timely manner; (3) is the estimate of burden accurate; (4) how might the NPS enhance the quality, utility, and clarity of the information to be collected; and (5) how might the NPS minimize the burden of this collection on the respondents, including through the use of information technology.

Comments that you submit in response to this notice are a matter of public record. We will include or summarize each comment in our request to OMB to approve this ICR. Before including your address, phone number, email address, or other personal identifying information in your comment, you should be aware that your entire comment - including your personal identifying information - may be made publicly available at any time. While you can ask us in your comment to withhold your personal identifying information from public review, we cannot guarantee that we will be able to do so.

*Abstract:* The Federal Historic Preservation Tax Incentives Program encourages private-sector investment in the rehabilitation and re-use of historic buildings. Through this program, underutilized or vacant buildings throughout the country of every period, size, style, and type have been rehabilitated and reused in a manner that maintains their historic character. To be eligible for tax incentives for historic buildings, a building must be listed individually on the National Register of Historic Places (NRHP); or located in a registered historic district and certified by the NPS as contributing to the historic significance of that district. A registered historic district is any district listed on the NRHP; or a state or local district if the district and the enabling statute have also been certified by the NPS. The NRHP is the official list of the Nation's historic places worthy of preservation.

Section 47 of the Internal Revenue Code requires that the Secretary of the Interior certify to the Secretary of the Treasury upon application by owners of historic properties for Federal tax benefits: (a) the historic significance of the property, and (b) that the rehabilitation work is consistent with its historic character. The NPS administers the program with the Internal Revenue Service in partnership with the State Historic Preservation Offices (SHPOs). The NPS uses the information collected in the Historic Preservation Certification Application (Forms 10-168, 10-168a, 10-168b, and 10-168c) to evaluate the condition and historic significance of buildings undergoing rehabilitation, and to evaluate whether or not the rehabilitation work meets the Secretary of the Interior's Standards for Rehabilitation.

Regulations codified in 36 CFR part 67 contain a requirement for completion of an application form. The NPS needs the information required on the application form to allow the authorized officer to determine if the project is qualified to obtain historic preservation certifications from the Secretary of the Interior. These certifications are necessary for an applicant to receive substantial federal tax incentives authorized by Section 47 of the Internal Revenue Code. These incentives include a 20% federal income tax credit for the rehabilitation of income-producing historic buildings and an income tax deduction for the charitable donation of easements on historic properties. The Internal Revenue Code also provides a 10% federal income tax credit for the rehabilitation of nonhistoric, nonresidential buildings built before 1936. An owner of a nonhistoric building in a historic district must also use the application to obtain a certification from the Secretary of the Interior that his or her building does not contribute to the significance of the historic district before claiming this lesser tax credit for rehabilitation. The 10% credit was repealed as part of the 2017 tax reform legislation, but remains in effect under certain transition rules.

SHPOs are the first point of contact for property owners wishing to use the rehabilitation tax credits. They help applicants determine if an historic building is eligible for Federal or State historic preservation tax incentives, provide guidance on an application before or after the project begins, and provide advice on appropriate preservation work. SHPOs use Forms 10-168d and 10-168e to make recommendations to NPS.

In accordance with 36 CFR 67, we also collect information for: (1) certifications of State and local statutes (§67.8), (2) certifications of State or local historic districts (§67.9), and (3) appeals (§67.10).

*Title of Collection:* Historic Preservation Certifications, 36 CFR Part 67.

*OMB Control Number:* 1024-0009.

*Form Number:* NPS Forms 10-168, 10-168a, 10-168b, 10-168c, 10-168d, and 10-168e.

*Type of Review:* Extension of a currently approved collection.

*Respondents/Affected Public:* Individuals, organizations, companies and businesses, and State or tribal governments.

*Respondent's Obligation:* Required to obtain or retain a benefit.

*Frequency of Collection:* On occasion.

*Total Estimated Annual Nonhour Burden Cost:* \$3,973,359 based primarily on application fees and other costs (includes printing photographs and architectural drawings).

ACTIVITY	ESTIMATED TOTAL ANNUAL RESPONSES	ESTIMATED AVERAGE COMPLETION TIME	ESTIMATED TOTAL ANNUAL BURDEN HOURS*
<b>Form 10-168 (Part 1)</b>			
Individuals	74	27	1,998
Private Sector	1,401	27	37,827
<b>Form 10-168a (Part 2)</b>			
Individuals	65	51	3,315
Private Sector	1,242	51	63,342
<b>Form 10-168b (Amendment)</b>			
Individuals	94	15	1,410
Private Sector	1,795	15	26,925
<b>Form 10-168c (Part 3)</b>			
Individuals	44	17	748
Private Sector	841	17	14,297
<b>Forms 10-168d and 10-168e (State Review Sheets)</b>			
Form 10-168d	1,475	2.5	3,688
Form 10-168e (Part 2s)	1,307	5	6,535
Form 10-168e (Part 3s)	885	3.5	3,098
Form 10-168e (for Amendments)	1,889	2.5	4,723
<b>Certification of Statutes</b>	1	5	5
<b>Cert of Historic Districts</b>	3	60	180

<b>Appeals</b>			
Individuals	4	40	160
Private Sector	30	40	1,200
<b>Totals</b>	<b>11,150</b>		<b>169,451</b>

\*Rounded

An agency may not conduct or sponsor and a person is not required to respond to a collection of information unless it displays a currently valid OMB control number.

The authority for this action is the Paperwork Reduction Act of 1995 (44 U.S.C. 3501 *et seq.*).

Phadrea Ponds,

*Acting Information Collection Clearance Officer, National Park Service.*

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